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10 IN THE UNITED STATES DISTRICT COURT FOR THE
11 SOUTHERN DISTRICT OF CALIFORNIA

12 UNITED STATES OF AMERICA,)	Civil No. 3:15-cv-00643-GPC-WVG
)	
13 Plaintiff,)	PLAINTIFF’S MOTION FOR
)	DEFAULT JUDGMENT
14 v.)	
)	Date: November 13, 2015
15 LAWRENCE PRESTON SIEGEL)	Time: 1:30 PM
16 (a/k/a Larry Lave, Yehuda Lave,)	Courtroom: 2D
17 and Larry Easy))	Judge: Hon. Gonzalo P. Curiel
)	
18 Defendant.)	NO ORAL ARGUMENT UNLESS
)	REQUESTED BY THE PARTIES

19
20 Pursuant to Federal Rule of Civil Procedure 55(b)(2) and CivLR 55.1,
21 plaintiff United States respectfully requests that the Court enter default judgment
22 against defendant Lawrence Preston Siegel and permanently enjoin Siegel pursuant
23 to 26 U.S.C. §§ 7402, 7407, and 7408 from, *inter alia*, (1) preparing tax returns for

1 others; (2) operating, owning, or working in any business (including any solo
2 practice) that provides tax advice; and (3) providing tax advice for compensation
3 or any promise of compensation. There has been no adverse appearance in this
4 case pursuant to CivLR 7.1(e)(1) to implicate “The Twenty-Eight (28) Day Rule –
5 Setting Time for Hearing.”

6 As grounds for this Motion, the United States refers the Court to its
7 Memorandum of Points and Authorities, Statement of Facts, and the Declaration of
8 Mahana Karimi with attached exhibits. A proposed injunction order will be
9 submitted with this Motion.

10 Respectfully submitted,

11 LAURA E. DUFFY
12 United States Attorney

13 CAROLINE D. CIRAOLLO
14 Acting Assistant Attorney General
Tax Division

15 s/ Russell J. Edelstein
16 _____
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Attorneys for Plaintiff
United States of America

22 Dated: September 2, 2015

CERTIFICATE OF SERVICE

I hereby certify that on September 2, 2015, I electronically filed the foregoing with the Clerk of the Court through the CM/ECF system, and that pursuant to Fed. R. Civ. P. 5(b)(2)(C) I will send the foregoing to defendant Lawrence Preston Siegel by regular mail at his last known addresses:

7437 South Eastern Avenue
Apt. 235
Las Vegas, NV 89123

6105 Pontiac Street
San Diego, CA 92115

I further certify that on September 2, 2015, I will send an electronic copy of the foregoing to Siegel's last known e-mail address of aaaamerican@gmail.com and to Samuel D. Brotman, 5134 Saratoga Avenue, Suite 5, San Diego, CA 92107, sbrotman@sambrotman.com, by regular mail and electronic mail.

s/ Russell J. Edelstein
RUSSELL J. EDELSTEIN
U.S. Department of Justice
Tax Division